1953-54

File No. ARE 90

E.R. Sec No. 126 R.T. & BC DEPARTMENT 771 Rev(T) dt 22/2/57

D BRANCH

Subject:— Audit Report on P.S.A. Period ended 31-3-53 of Dy. C.E.P. Dharwar

30-9-52

B Dy dt 22/12/53-7

B Class

B Class Karnatak

P. 28 E

D-4

File No. ARE 90

Etc. Sectt. Slip 24-A

Report on the audit of Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the half year ending 30.9.1952.

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Reply to be Addressed to:-

No.O.A/Evac/ THE EXAMINER, OUTSIDE AUDIT DEPARTMENT.
Branch Office of The Accountant General, Bombay
Universal Assurance Building, 4th Floor,
Sir P. M. Road, BOMBAY No. 1

To

The Custodian of Evacuee Property,
Bombay.

The audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the half year ending 30.9.52 was carried out on 20th and 21st of November 1952. The income and expenditure account and balance sheet for the half year ending 30.9.52 as prepared by the Deputy Custodian, Dharwar are appended to this report.

2. The cash in hand with the Dy.Custodian was found to be 'NIL' on 21.11.52. It agreed with the nil balance shown in the cash book on that day.

Previous Audit.

3. (1)Para 3(3)of A.R.ending 31.3.52.Para 4 of A.R.ending 30.9.50: Evacuee property issued free of cost by the Asstt.Custodian and Mamlatdar Hubli:-

The recovery of Rs.40.4.0 ordered by the Custodian of Evacuee Property, Bombay in easy instalments is still awaited. It may please be expedited.

(ii)Para 3(6)ibid para 8(a)ibid-Discrepancy in movable property in Hubli taluka:-

The report regarding the correctness of the Panch valuation of the movable property is still awaited. Early disposal of this para is stressed as the objection is outstanding for a long time.

(iii)Para 3(7)ibid.Para 11 ibid.Audit Note:-

Early steps may please be taken to return the audit note duly replied to in original, without further delay.

(iv)Para 3(8) ibid para 5 of A.R.ending 31.3.51:- It may please be explained how the sum of Rs.182.3.9 was paid to Shri Saibannavar by Mahalkari Kundgol, without the support of vouchers and acknowledgement of Shri Dawood Moosa and though there was an audit suggestion to withhold the payment. The relevant accounts of Shri Dawood Moosa and Shri Saibannavar may please be produced at the time of next audit, for verification of the correctness of the payment.

(v)Para 3(10)ibid.Para 6 of A.R.ending 30.9.51.Irregular withdrawal of money from treasury:-

The necessary adjustment of the amounts drawn on abstract bills, by debit to P.L.A. and credit to '57.Misc.' with the consultation of the A.G. Bombay, may please be expedited.

(vi)Para 3(12)ibid.Para 9(a)ibid Kundgol Mahal,Payment of Rs.170/- being the rent of godowns:-

The godown of Shri Saibannavar was hired from 7.9.49 to 7.2.51 at the rate of Rs.4/- p.m.(as sanction by the Collector and Dy.Custodian) for storage of Kerosene oil tins of Shri Dawood Moosa. The correct amount o payable to him works out to Rs.68/- as against the payment of Rs.170/- to Shri Saibannavar. The excess payment of Rs.102/- may please be expl or the amount recovered from persons responsible.

(vii)Para 3(13)ibid,Para 9(b) of A.R.ending 30.9.51 Kundgo Sanction of the Dy.Custodian,Dharwar, for payment of rent of Rs.75. godown ~~xnnt~~ at Gudgari for the period from 3.3.50 to 2.3.51 is stil The same may please be obtained early and communicated to this offi

(viii)Para 3(15)ibid.Para 12(a)ibid Gadag taluka Cases of avoidable expenditure:-

Report to Government on the appointment of a clerk and two watchmen at Gadag taluka when there was no sufficient work is still awaited The same may please be expedited, and orders of Government may please be communicated to this office without further delay.

(ix)Para 4(b)of A.R.ending 31.3.52:Non-maintenance of register:Gadag taluka

Early steps may please be taken to complete this important register of movable property especially in view of the discrepancies enumerated in para 7(iv) of the Audit Report for the half year ending 31.3.52.

(x)Para 5(a)ibid.Recovery of Agricultural income Nargund Petha:- It was stated that the Agricultural share of income due to the evacuee Shri Md.Usman Husemiya Kalleder, for the year 47-48 has been taken in advance by the Evacuee. It may please be stated whether the Dy.Custodian is satisfied that the payment was made in advance to the evacuee, by the tenant.

(xi)Para 5(b) ibid:- The enquiry as to the date on which the evacu Shri Ahmedsab Mahuddin Katib of Haveri left India for Pakistan, in order to ascertain the correct date from which his share of his agricultural income is required to be recovered, is still not completed. The date as to when he left India may please be ascertained and recovery if any, effected early.

(xii)Para 6(a)ibid arrears of rent Hubli taluka:-

The recovery of rent of Rs.52/- from Shri B.M.Bindra for the year 1951-52 is still not made. Expeditious recovery of this amount is therefore urged.

(xiii)Para 7 I(c)ibid.Debts due to 14 Pathans of Hubli:-

The exact amount of debt due to fourteen pathans who were declared as evacuees may be ascertained from the Civil Court, Hubli and the decrees executed.

Current Audit.

4. (a)Income and Expenditure account and balance sheet:-

Custodian's fee recoverable from Government:- The gross realisations during the year 51.52 amounted to Rs.28992.8.0. The Custodian's fee at 20% on this was ~~may~~ to have been credited to Government under XLVI.Misc. and provision for this liability was made in the last accounts. Government have since decided(vide rehabilitation Deptt.Notificati No.R.141.B dt.27.5.52), that fee equivalent to 10% of the gross realisations only, is to be charged with effect from 1.4.51. Hence a sum of Rs.2899.5.0 is recoverable from Government on this account. The procedure to be adopted for recovery of this amount is still stated to be under correspondence between the Custodian and the Custodian General, the result o which is awaited and the credit when made may be communicated to audit.

(b)Custodian's fee payable:-

Ten percent on gross realisations is charged for the period under review(vide para 4(a)ante).

(c)Amount from the Treasury of Abba Tayab alleged to be kept there by Shri Jagdish Sheth:-

It may please be definitely ascertained now whether the amount of Rs.260.6.6 really belonged to Jagdish Seth. If not, the clearance of this liability by merging it in the capital may be expedited.

(d)Movable property Rs.17906.9.0:-

Hubli	7. 8.0
Ranebennur	92. 8.0
Gadag	17806. 2.0
Total	17906. 2.0

But there is no movable property, actually in possession of the Asstt. Custodian, Gadag. The investigation, so far conducted(vide para 7(iv) of the Audit report for the half year ending 31.3.52)reveals the following facts. On 24.9.49, the date on which the symbolic possession of the property was taken, the movable property was valued at Rs.44,154.1.6 by the Panchas. On 25.10.49, when the actual physical possession was taken, the property was valued at Rs.26,175.7.0. This means that the property, worth Rs.17,978.10.6 was sold during this short interval of one month by the Evacuee's staff. The following additional facts are also brought to notice now. When the entire property was taken over on 25.10.49, an amount of Rs.25200/- together with sale proceeds of Rs.8500/- was credited to the P.D.Account of the Dy.Custodian Cash balance with the evacuee on 24.9.49, when only the symbolic possession was taken, was not enumerated in the Panchanama. In the absence of this information regarding the cash balance(i.e.cash in office plus cash in Banks, Imp. and Camera)with the evacuee on 24.9.49, it is not possible to ascertain whether all the sale proceeds of the movable property, valued at Rs.17978.10.6 presumed to have been sold between 24.9.49 to 25.10.49, were included in the sum of Rs.33,700/- taken over from the evacuee's staff, on 25.10.49. It may please be enquired into, as to why the cash balance remained to be enumerated in the panchanama drawn on 24.9.49, which may now be ascertained from the books of the evacuee(i.e.cash books and bank pass books) to see that the entire sale proceeds together with the bank cashbalances on 24.9.49 were duly credited to Government.

(e)National savings Certificates:- It is stated that the evacuees have taken the original certificates to Pakistan, and the post office has been asked not to encash them. The duplicate certificates may now be obtained from the post office and kept in treasury for safe custody.

(f)Short collection of auction sale proceeds,Rs.109.8.0:-
This amount has since been recovered on 1.10.52.

(g)Sundry debtors Rs.17488.14.9:- Progress of clearance of this amount (Rs.5802.3.6 at Hubli and Rs.11,686.11.3 at Gadag) appears to be very slow. Expeditious steps for recovery of this amount are necessary and may please be taken.

(h)Cash at Treasury as per departmental books works out to Rs. 109863.10.2 as against Rs.121395.12.10 as shown in the treasury pass book. The differences of Rs.11532.2.8 between the two balances may please be reconciled very early. An amount of Rs.52990.10.4 was transferred by the Treasury officer Dharwar by credit to the P.D.Account on 28.8.52.

5. General:-The general state of accounts still needs improvement, in view of the foregoing remarks, summarised below.

(a)Many paragraphs of the previous audit reports are still to be complied with(vide para 3ante).

(b)Early steps towards reconciliation of the large discrepancy in the value of movable property at Gadag taluka on the lines suggested in para 4(d) ante, are necessary and may please be taken upk.

(c)Progress of recovery from debtors of evacuees appears to be also slow(vide para 4(g)above).

(d)Reconciliation between treasury and departmental figures is not yet completed(vide para 4(h)ante.

12 Jan. 1953 sd.(S.R.NATHAN)
Asstt.Examiner, Outside Audits.

No.O.A/Evac/15754
Copy forwarded to:-
1. The Secretary to the Govt. of Bombay, Rehabilitation Department, Bombay.
2. The Secretary to the Government of Bombay, Finance Department, Bombay.
3. The Custodian General of Evacuee Property, New Delhi.
4. Dy.Custodian of Evacuee Property, Dharwar.
5. A.A.O.I/C.D.A.17 Section, A.G's office, Bombay.
6. Spare copy.

REHABILITATION DEPARTMENT
File No. R55
S. No. 1840-D
Date 13 JAN 1953

ASstt. EXAMINER OUTSIDE AUD
ACCOUNTANT GENERAL'S OFFICE.

Income and Expenditure Account for the half year ending 30-9-1952.

Income.	Rs.As.Ps.	Expenditure.	Rs.As.Ps.
By rent	1284-15-0	To Municipal tax sales etc.	506-1-6
By Agrl.Income	43-13-6	To Law charges.	221-6-0
By Dividend on bank shares.	72-8-0	To Loss on auction sale	1054- 0-0
By Refund of income tax.	652-11-0	To Rent and Estt.charges.	767- 5-0
By Misc.Receipts.	247-10-0	To Misc.expenditure	1- 8-0
By Custodian fees recoverable 10% on Rs.28992-8-0 gross realisations during theyear 1951-52(vide Reh.Deptt.Notifi.No.R.141-B dt 27-5-52).	2899- 5-0	To Custodian fees 10% on Rs.6642-2-9	664- 3-0
			3214- 7-6
		Excess of income over expenditure	1986- 7-0
	5200-14-6		5200-14-6.

BALANCE SHEET AS AT 30-9-52.

Liabilities.			Assets		Rs.As.Ps.
Capital		165983- 9-8	Immovable Property:-		
Custodian fees	8551- 9-9		O.B.	28261- 6-0	
Add due for the period	664- 3-0		Less Movable Property	2630--8-0	
	9215-12-9		-do-	2724-12-0	27217- 0-0
Less paid	4141-10-6		Movable property		17906- 2-0
	5074- 2-3		Short collection of auction sale proceeds		109- 8-0
Less recoverable	2899- 5-0		National Savings Certificates		400- 0-0
		2174-13-3	Bank shares		350-0-0
			Sundry debtors	17489- 3-0	
Rent					
	712- 6-0				
Less paid	647-13-0	64- 9-0	Less recovered	0- 4-3	17488-14-9
			Rent recoverable:		
Amount from Treasury of Abba Tayab alleged to be kept there by Shri Jagadish Seth		260- 6-6	Hubli	135- 0-0	
			Nargund	25-15-0	160-15-0
Excess of income over expenditure upto 31-3-52	3026- 4-6		Cash at Treasury		109863-10-2
for ½ year ending 30-9-52	1986- 7-0	5012- 11-6			
		173496-1-11			178496-1-11

Sd/-
for Collector & Dy.C.E.P.Dharwar.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 5698 D.
Date 7 FEB 1953

No.CEP/Audit/16/9-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 6th February,1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the P.D.Account of Dy. C.E.P.Dharwar for the period ended 30-9-52.

Ref: This office letter of even number dated the 16th January,1953.

I am to enclose herewith a copy of Custodian General of Evacuee Property's letter No.2/18(3)/Audit/S&A/53, dated 27-1-53, and am to request you to forward your replies in the annotated form (8 copies) immediately.

2. Your specific attention is invited towards the arrears and you are requested to state the exact arrears at present, and the steps taken for early recovery. It is essential that arrears should be recovered as early as possible.

Accounts Officer,
Encl-1. Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, New Delhi.
2. The Examiner, Outside Audit Department, Bombay.
3. The Secretary to the Government of Bombay, Rehabilitation Dept.

ex

RHD
D
For information

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 23298-D
Date 13 JUN 1953

No.CEP/Audit/16/IX-52.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile B[illegible]ng, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 11th June,1953.

To

The Inspecting Officer(Accounts),
Office of the Custodian General of Evacuee
Property, 'P' Block, Raisina Road
New Delhi.

Sub: Audit Report on the P.D.Accounts of the Deputy Custodian of Evacuee Property, Dharwar for the period ended 30th September,1952.

Ref: 2. Examiner,Outside Audit's letter No.OA/Evac/15753,dated 12-1-1953.

2. Your letter No.2/18(3)/Audit/S&A/53 dated 10/13-3-1953. and

3. Deputy Custodian of E.P.,Dharwar's letter No.EVC.S.R.1421,dated 23-5-53 forwarding the replies.

Four copies of the annotated audit report with this office remarks in column 4 are enclosed. Replies to para 3(viii),(ix),(x)(xi),4(a),(b),(c),(e),(f),(g),(h),and 5 are still awaited from the Deputy Custodian of Evacuee Property, Dharwar. The Deputy Custodian of Evacuee Property, Dharwar is being requested to forward the same immediately. He is also being asked to take further action on the remarks of this office and forward further compliance report.

11/6/53
Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department,Bombay,along with Annotated Audit Report.

2. The Secretary to the Government of Bombay,Rehabilitation Department, Bombay, alongwith Annotated Audit Report

3. The Secretary to the Government of Bombay, Finance Department, Bombay.

4. The Deputy Custodian of Evacuee Property,Dharwar,with a request to forward replies to the remaining paras early.

RAD-D
For information

Encl:-1.

J.11/6.

11/6/53

S.No.	Objecti n raised	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of the audit office
1	2	3	4	5	6
1.	Para 3(3) of A.R. ending 31-3-52 Para 4 of A.R. ending 30-9-50.	PREVIOUS AUDIT.			
	Evacuee property issued free of cost by the Asst. Custodian & Mamlatdar Hubli. The recovery of Rs.40-4-0 ordered by the Custodian of Evacuee Property Bombay in easy installments is still awaited. It may please be expedited.	The cost of the movable property (articles) worth Rs.40-4-6 which were ordered to be recovered in easy installments by the ~~xxxxxx~~ Custodian of Evacuee Property Bombay under his No.CEP/Dist/16 of 15-4-53 has been recovered in full on 29-4-53 and credited into Hubli Sub-Treasury.	Ex.OAD.may b requested to verify this during the next audit and settle this item.		
2.	Para 3(6) of A.R. ending 31-3-53. Discrepancy in movable property in Hubli Taluka:-				
	The report regarding the correctness of the Pancha-valuation of the movable property is still awaited. Early disposal of the para is stressed as the objection is outstanding for a long time.	The Mamlatdar Hubli reports that the correct value of the movable property is Rs.20051-5-6. A statement showing the original valu~~xxx~~ation and correct valuation submitted by him is enclosed.	- do -		
3.	Para 3(8) ibid para 6 of A.R. ending 31-3-51.				
	It may please be explained how the sum of Rs.182-3-9 was paid to Shri Saibannawar by Mahalkary Kundgol without the support of vouchers and acknowledgements of Shri Dawood Musa and though there was an audit suggestion to withheld the payment. The relevent accounts of Shri Dawood Musa and Shri Saibannawar may please be produced at the time of next audit, for verification of the	The Mahalkary of Kundgol reports that the records of Saibannawar have been obtained and kept in his office. They will be produced at the time of next audit. The Mahalkary of Kundgol is being asked to state how he accepted the liability of Rs.182-3-9.	- do - The Deputy C.E.P.is being requested to pay personal attention to this item and forwa his final report early		

Para 3(10) of A.R. ending 31-3-52
Irregular withdrawl of money from Trea:

The necessary adjustment of the amounts drawn on Ab. bills by debit to P.L.A. and credit to "57-Misc" with the consultation of the A.G. Bombay may please be expedited.	The Treasury Officer has been asked to make necessary adjustments in consultation with the A.G. Bombay. The result of the same will be intimated in due course	Dy.C.E.P. is being requested to report compliance early.

Para 3(12) ibid para 9(a) ibid Kundgol Mahal . Payment of Rs. 170/- being the rent of godown:
The godown of Shri Saibannawar was ired from 7-9-49 to 7-2-51 at the rate of Rs.4/- p.m. for storage of K.oil tins of D.wood Musa. The correct amount of Rent payable to him works out to Rs.65/- as against the payment of Rs. 170/- made to Shri Saibannawar. The excess amount of Rs. 102/- may please e explained or the amount recovered rom persons responsible.

It is reported that the excess amount of Rs. 102/- paid to Shri Saibannawar has since been recovered and credited to Treasury on 24-3-1953.

Ex.OAD., may be requested to verify this during the next audit.

6. Para 3(13) ibid para 9(b) of A R. ending 3-9-51: Kundgol mahal.

Sanction of the Dy. Custodian of C.P. Dharwar for payment of Rent of Rs.75-10-0 for Godown rent of Gudgeri for the period from 3-3-50 to 2-3-51 is still awaited. The same may please be obtained early and communicated to this office.

necessary sanction has since been obtained by the Mahalkary Kundgol from the Dy. ~~Custodi~~ Custodian of Evacuee Property Dharwar.

--- do ---

7. Para 6(a) of A.R. ending 31-3-53 arrears f rent of Hubli taluka:
The recovery of rent of Rs.62/- from Shri B.H.Bindra for the year 51-52 is still not made. ~~Expeditious~~ Expeditious recovery of this amount is therefore urged.

An amount of Rs. 14/- has been recovered from Shri B.H. Bindra during April 53 and the defaulter has agreed to pay the dues by installments since the defaulter is a displaced person. This concession has been allowed in his case.

-- do ---

C. [illegible] Dues due to Mr Patwardhan of Dadar

[illegible] Dues [illegible] Patwardhan [illegible] Civil Court [illegible] Council executed

[illegible] agreement having the [illegible] filed in the Civil Court Dadar is called [illegible]. There are 4 cases of Insolvency petitions of the Patwardhan the information in these cases will be verified out after the cases is received in June.

Ex.OAD.may be requested to verify this during the next audit.

MUNICIPAL ARMS

D. [illegible] Property Tax [illegible] Rs.-6 [illegible] Rs.-0 [illegible] Rs.-0

[illegible] Rs. [illegible] in respect of the Trust. [illegible] Trustees. The Executive [illegible] Council [illegible] Trustees [illegible] Rs. [illegible] Trustees [illegible] Property [illegible] Rs. [illegible] by the Trustees. [illegible] Council [illegible] Rs.1057-7-0. [illegible] Property [illegible] Rs.1,776-12-0 [illegible] Trustees [illegible] Rs. [illegible] Rs.5/- [illegible] Rs.2000/- [illegible] P.D.account of Dy.Collector [illegible] Trustees [illegible] Rs.-12-0 [illegible] only the Executive

the book value of the properties as on the date of symbolic possession i.e. as Rs.-0-0 was Rs.4135-14-6. It was Rs.1176-7-0 when the actual possession of the properties was taken as Rs.-12-0. The difference in the book value is due to the fact that the properties of the book value of Rs.2978-12-0 were sold in the interval. The accounts of the Trustee also (which are kept in Bijapur) show that the sale proceeds of these properties plus rent were credited first to the other Carrying other expenses. in the Imperial Bank and the amount kept. On Rs.-12-0 when the actual possession of the properties was taken over there was a cash balance of Rs. 1060-12-0 in the shop of Rs. from the Watandhi. The balance in the Imperial Bank which was only Rs. 1-12-4 on Rs.-0-0 when the symbolic possession of the properties was taken over was raised to Rs.Rs 1710-12-4 on 15-12-49.

- do -

[illegible] in the [illegible] was not corrected in the [illegible]. In the absence of [illegible] recording the cash [illegible] (i.e. cash in office plus cash balance (i.e. cash and cheque) with the Imperial Bank Ltd. and Cheque) with the [illegible] to ascertain whether all the cash pro- [illegible] of the movable property valued at [illegible] Rs.[illegible]-10-0 proceed to have been sold [illegible] between 1-11-0 to 12-10-0 were in- cluded in the sum of Rs.2700/- taken over from the evacuee staff on 25-10-0. It may also be decided into as to why the cash balance remained to be [illegible] concerned in the panchnama dated [illegible]-10-0, which may now be ascertained from the books of the evacuee to see that the entire sale proceeds together with the cash balances on 25-10-0 were duly credited to Government.

There was no balance in the [illegible] bank account. It is therefore clear that the sale proceeds of the properties were credited to the bank. On 1-11-0 an amount of Rs.2,700/- was with- drawn from the Imperial Bank and credited to the P.D. of the Dy. Custodian. The remaining amount of Rs.1092-10-6 was subsequently withdrawn and credited to P.D. on 10-11-1951. After taking over actual possession of the shop on 12-11-0 the business in the shop was conti- nued upto 31-10-49. During the period the cash was credited to the P.D. as shown below:

Date.	Amount.
16-10-0	1500
17-10-0	1500
20-10-0	1500
25-10-0	1000
31-10-0	2000
1-11-0	1500
Total	9700

On 1-11-0, the regular transaction in the shop was closed. The balance in the Khatawahi was shown nil. It is seen that there was cash balance in the shop and in the bank both when the symbolic and actual possession of the shop was taken over on 12-10-0 and 25-11-0 respectively. The omission to mention the cash balance in the panchnama is apparently due to oversight and may be waived. As regards the other objection regarding the difference of Rs. 1707-10-0 in the book value of the properties, the sale proceeds of the properties sold during the period from 21-9-0 to 25-10-0 were credited in the Imperial and

Canara Banks, which were subsequently withdrawn after taking the actual possession of the shop and credited to P.D. as explained above. It may also be noted here that the accounts have been fully checked by the I.T.X. Officers and Thales tax officers Bombay for the purpose/are required, the Central audit party may visit Gadag and audit the old accounts of the shop of the evacuee which are in Gujerati.

or levy or taxes. If any further clerifications

Dharwar,
23rd May 1953.

Collector & Dy.Custodian
Evacuee Property, Dharwar

--oOo--

Bombay

Valuation of movable property:

S/No of Articles.	Origional valuation.	Valuation made on 17-9-50 to 24-9-50
1. Godrej Iron Safe	500-0-0	200-0-0
2. Modern Iron Safe	100-0-0	200-0-0
3. Remington type-writer	365-0-0	200-0-0
4. Wooden Cash box	5-0-0	5-0-0
5. Wooden small box	4-0-0	4-0-0
6. Wooden Simple box	3-0-0	3-0-0
7. Big scale balance	100-0-0	25-0-0
8. Weighing stones sett(5)	60-0-0	2-0-0
9. Small scale balance	50-0-0	10-0-0
10. Old Cycle one	75-0-0	15-0-0
11. Old Scale Balance	25-0-0	
12. Old Clock one	20-0-0	10-0-0
13. Wooden Stand for Iron Safe		15-0-0
14. Takkas(5)	6-0-0	6-0-0
15. Gadi (3)	8-0-0	8-0-0
16. Small Gadi(1)	1-0-0	1-0-0
17. Broken board(1)		0-8-0
18. Empty small Boxes(18)	0-8-0	2-0-0
19. Old table(1)		4-0-0
20. Old folding chair(1)		3-0-0
21. Kerosene oil empty tins 250		185-0-0
22. Tray(1)		5-0-0
23. Round tub(1)		5-0-0
24. Wooden Scale balance pans 2		5-0-0
25. Iron Scale Balance pans 2		10-0-0
26. Hand Scale balance 1		5-0-0
27. Meal plates (4)	4-0-0	4-0-0
28. Ketels(3)	3-0-0	3-0-0
29. Cooking brass pots(3)	11-0-0	11 -0-0
30. Alluminium spoons (5)	0-8-0	0-8-0
31. Brass pots (2)	1-0-0	1-0-0
32. Alluminium small pots (2)	0-4-0	0-4-0
33. -do- Plates (3)	0-4-0	0-4-0
34. Small and big tin plates (8)	2-0-0	2-0-0
35. Cups and Soucers (5)	2-8-0	2-8-0
36. Drum for boiling wate	1-0-0	1-0-0
37. Tin drum (1)	10-0-0	10 -0-0
38. Covering over	2-0-0	2-0-0
39. Empty tins 7	3-8-0	3-8-0
40. Bench old(1)	4-0-0	4-0-0
41. Empty drum(1)	1-0-0	0-8-0
42. Brass pot (	3-0-0	3-0-0
43. Cupboard (1)	15-0-	15-0-0
44. Holigimani and lattigumi and panchak penkhief	1-0-0	1-0-0
45. Stool (1)	2-0-0	2-0-0
46. Brass Seer(1)	2-0-0	2-0-0
47. Alluminium plates(4)	3-0-0	-
	1394-8-0	997-8-0

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Articles at Godowns.

1.	Old empty tins 72	18-0-0
2.	New Empty tins 120	90-0-0
3.	4 gallon empty drums 180	180-0-0
4.	Gungs of empty tins 912	684- 0-0
5.	Trays small and big 15	30-0-0
6.	Empty barrels 13	130-0-0
7.	Kerosene oil tins 2	8-0-0
8.	Tar tin 1	1-0-0
9.	Old round half tub 1	5-0-0
10.	Four gallon measure 1	4-0-0
11.	Two gallon measure	2-0-0
12.	One gallon measure 1	1-0-0
13.	Funnels 2	0-8-0
14.	Oil measures 3	1-0-0
15.	Old empty tins 110	23-0-0
16.	New Kerosen oil tins 1903	1427-0-0
17.	Kerosene oil empty drums 1241	1241-0-0
18.	Small trays 4	8-0-0
19.	Big tray 1	5-0-0
20.	Corrugated sheets 18	72-0-0
		3934-0-0

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Grocery articles.

S.No.	Name of articles.		Original Valuation.	Valuation made on 17-9-50 to 24-9-50.
1.	Tea girl tea	2060 lbs.	4506-4-0	
2.	White lable tea	10 "	23-12-0	
3.	Laxmi & Nandi fannings	1120 "	2380-0-0	
4.	Special Nilgiri tea	60 "	127-8-0	
5.	Yellow lable 5 lb. tins	210 "	695-10-0	
6.	White lable cartoons 5 lb. 20 lb.		47-8-0	
7.	Himalaya leaf ½ lb.	654 lbs.	1746-14-0	
8.	" Golden dust	230½ "	675-0-0	
9.	" "	15 "	40-5-0	
10.	" "	80 "	220-0-0	
11.	Red lable tea	26 "	79-10-0	
12.	White lable 2 pice packets	65 ½ bundles	130-0-0	
13.	Cup board dust	200	428-2-0	
14.	Red Salt	46 bags	276-0-0	
15.	White salt	318 "	2703-0-0	
16.	Bavals of coal tar	6 barels	420-0-0	
17.	Matches	40 gross	165-0-0	
18.	Small bags of Sooji	66 bags	165-0-0	
19.	Aspro Bundles	20	77-8-0	
20.	Old long flour	4 bags	160-0-0	
21.	Old tins of pk	5 tins	15-0-0	
			15072 -1-0	

Original valuation	Subsequent valuation.
1394-8-0	997-8-0
-	3934-0-0
15072-1-0	15072-1-0
47-12-6	47-12-6
16514-5-6	20051-5-6

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Valuation of movable property of M Yusuf Yakub.

S.No.	Name of articles	Valuation
1.	Iron scale with pans(1)	12-0-0
2.	Weighing stones 14 lb (1)	2-0-0
3.	" 7 " (1)	1-0-0
24	" 7 " (1)	1-0-0
5.	" 4 " (1)	0-8-0
6.	" 2 " (1) Square	0-8-0
7.	" 2 " (1) Round	0-8-0
8.	"	
9.	Box cutter (1)	2-0-0
10.	Cash box (1)	2-0-0
11.	Yardstick (1)	3-0-0
12.	Broom (1)	0-0-6
13.	Wooden planks small(13)	1-0-0
14.	Plywood planks 64	1-0-0
15.	Small cupboard 1	5-0-0
16.	Signboards 1	4-0-0
17.	Dewadwari cupboard 1	4-0-0
18.	Dewadwari planks 10	0-12-0
19.	Sawing small instrument	1-0-0
20.	Iron small road	0-8-0
21.	Small ink bottle 1	0-8-0
22.	Small sign boards 4	0-8-0
23.	Brass ear rings 72	5-0-0
		47-12-6.

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Statement showing the dorkhast filed in the Civil Court Hubli.

		Name of the Pathans	Amount of decree.	Interest.	Court cost.	Total amount.	Amount recovered by the court.	Balance still to be recovered.	Remarks
		Abdullakha Pathan VS J.Chandraya	200-0-0	38-8-(	33-14-(	272-0-(	63-0-0	209-0-0	
	/50	Baramkha Pathan VS K.Manikam	130-0-0	15-8-(	23-15-9	168-7-9	60-0-0	108-7-9	
	9/49	Abdullakha Pathan VS R.Wotton	229-0-0	21-0-(	41-13-(	291-13-	135-0-0	156-13-0	
	316/48	Abdullakha Pathan VS I.Penn	285-8-0	48-12-	41-13-0	336-1-0	86-10-0	249-7-0	
	220/48	Gulam Rasulkah Pathan VS Shermahamad	350-0-0	76-2-0	57-9-0	483-11-	120-0-0	363-11-0	
	322/50	Abdullakha Pathan VS E.N.Varden	24-9-0		9-7-0	34-0-0	9-0-0	25-0-0	
7.	168-/5(	Gulam Rasulkha Pathan VS	100-0-0	-	18-7-0	118-7-0	14-0-0	104-7-0	
8.	382/47	Sayed Mirakhan Pathan. VS Shaikh Kasim, Chunting Jamadar.	67-13-6	15-4-0	15-7-0	98-8-6	23-12-0	74 -12-6	
9.	149/48	Abdullakha Pathan VS U.C.Sog .	275-0 -(	33-0-0	37-8-0	345-8-0	24-0-0	321-8-0	
10.	253/48	Fakirmahamadkha Pathan VS Hanamantapra Amasi	150-0-0	36-8-0	26-7-0	211-15-(	33-0-0	178-15-0	
11.	128/49	Ismailkha Pathan. VS Ulavappa Hunvalli	120-0-0	22-8-0	21-1-0	163-9-0	12-0-0	151-9-0	
12.	64/49	Andullkha Pathan VS [illegible] Budappa Fitter	49-3-0	4-4-0	11-13-(	65-4-0	42-0-0	23-4-0	
13.	154/49	Gulam Rasulkha Pathan. VS D.H.Wahab	400-0-0	66-0-0	55-0-0	521-0-0	50-0-0	471-0-0	

14.	420/41	Mahamadkhan Pathan. VS Mohadinsab	27-0-0	8-11-0	9-11-0	45-6-0	29-14-0	15-8-0
15	297/42	Baramkhan Pathan VS Mohadinsab Rahimansab	70-0-0	1-0-0	12-10-0	83-10-0	73-0 -0	10-10-0
16.	54/49	Jarathkha Pathan VS C.H.Ramaswamy	49-9-0	2-0-0	12-2-0	63 -11-(	18-0-0	45-11-0
17.	24//50	Baramkha Pathan VS Narayan Hurarsa Meharwade	56-8-0	7-12-0	14-9-0	88-13-0	40-0-0	43-12-0
18	17/44	Gulam Rasulkha Pathan VS Housumiya Dawalsav Navlur.	104-0-(	8-5-4	17-12-0	130-1-4	108-0-0	22-1-4
	317/50	Deenamahamakdhar Pathan VS Siddappa Shivappa Suttur.	37-8-0	6-4-0	15-0-0	88-12-0	32-0-0	56-12-0
20.	389/41	Abdullakha Pathan VS Veerappa Yellappa Dharwar.	33-10-(		8-14-0	42-8-0	59-0-0	- Excess amount is recovered, hence darkhast not filed.
21.	292/43	Deenamahamadkha Pathan VS B.D.Gurrel	122-8-(		19-11-0	142-3-0	196-0-0	
22.	336/43	Janamahamadkha Pathan VS Kadarvelu	32-0-0		7-11-0	39-11-0		- The decree is fully satisfi and disposed - This case is time barred.
23.	320/44	Mahamadgouskha Pathan VS Abdul Rahimansab Bijapuri.						

33

No.CEP/Audit/IX-52.
OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 20th June, 1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the period ended 30th September, 1952.

Ref: This office No.CEP/Audit/16/IX-52, dated 11-6-53, addressed to the Inspecting Officer (Accounts), Office of the Custodian General of Evacuee Property, New Delhi, and copy to you.

Your replies to paras 3 (viii), (ix), (x), (xi), 4(a), (b), (c), (e), (f), (g), (h) and 5 have not yet been received. As the settlement of the audit report has been delayed you are requested to look personally into the matter and forward the replies immediately.

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 24309
Date 22 JUN 1953

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Inspecting Officer (Accounts), Office of the Custodian General of Evacuee Property, New Delhi.

J.20/6.

REHABILITATION DEPARTMENT
File No. ARE9053.
S. No. 26060 D
Date - 4 JUL 1953

No.CEP/Audit/16/IX-52.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 3rd July, 1953.

The Inspecting Officer(Accounts),
Office of the Custodian General of Evacuee
Property, 'P' Block, Raisina Road,
New Delhi.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the period ended 30th Sept.1952.

Ref: In continuation of this office letter of even number dated 15-6-1953.

Four copies of the annotated audit report with this office remarks in column 4 in respect of paras 3(v)(viii)(x)(xi) and 4(c) are enclosed Deputy Custodian of Evacuee Property, Dharwar, being requested to forward the replies for the remaining paras early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:-1.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, alongwith Annotated Audit Report.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, alongwith Annotated Audit Report.

3. The Deputy Custodian of Evacuee Property, Dharwar, with reference to his No.EVC.SR./421, dated 15-6-5 and with a request to forward replies to the remaining paras (paras 3(ix),4(a)(b),(e),(f),(g),(h) and Para 5 early. Further compliance report for all outstanding items may also please be sent immediately.

Encl:-1.

J.3/7.

S.No.	Objection raised.	Remarks of the office Inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of the audit officer.
1	2	3	4	5	6
	PREVIOUS AUDIT.				
1.	viii) Para 3(15) of A.R.ending 31-3-52 para 12(a) of A.R.ending 30-9-51 Gadag taluka-				
	Report to Govt.on the appointment of a clerk and 2 watchmen at Gadag Taluka when there was no sufficient work is still awaited. The same may please be expdited and orders of Govt. may please be communicated to this office without further delay.	The services of the watchmn were dispensed with from 8-10-51. As regards the services of the clerks whose services were utilised upto 24-11-1951, sanction to make payment upto the said date has been obtained from the Custodian of Evacuee Property Bombay and the payment has also been made accordingly.			Examiner,OAD. may be requested to verify this during the next audit.
2.	Para 3(10) ibid. Para 6 of A.R.ending 30-9-1951. Irregular withdrawal of money from Treasury.				
	The necessary adjustment of the amount drawn on Ch. bills, by debit to P.L.A. and credit to "37-Misc." with the consultation of the Accountant General Bombay may please be expdited.	The reconciliation statement in this connection has already been sent to the Accountant General Bombay for making necessary adjutment. The reply from him is awaited.			A.G.,Bombay may be requested to expedite.
3.	Para 5(a) ibid. Recovery of Agricultural income Wargund:-				
	It was stated that the Agricultural share of income due to the Evacuee Shri Md.Usman Husainmiya Killedar for the year 47-48 has taken in advance by the Evacuee.	The Agricultural income due to the Evacuee Shri Md. Usman from 1947-48 to 52-53 amounting to Rs.91-13-6 has since been recovered by the Mahalkari Wargund from the tenants and credited to the P.L.A.			Examiner,OAD. may be requested to verify this during the next audit.

It may please be stated whether the Dy. Custodian is satisfied that the payment was made in advance to the Evacuee by the tenant

Para 6(b) Ibid- The enquiry as to the date on which the evacuee Shri Ahmedsab Kshaddin Katib of Haveri left India for Pakistan in order to ascertain the correct date from which he his share of his agril. income is required to be recovered is still not completed. The date as to when he left India may please be ascertained and recovery if any effected early.

On local enquiry it is learnt that the evacuee left Savanur for Bombay during 1941 and since then he was working in the telegraph office. The rent due to the Evacuee has been recovered by the uncle of the Evacuee who died in 1949. The Superintendent Central Telegraph Office Bombay has been requested to intimate the date of migration of the evacuee to Pakistan from India. Further report in this connection will be submitted on receipt of reply from him.

The Dy.C.E.P.is being requested to finalise this case early. Further report from the Dy.C.E.P.may be awaited.

5. National Savings Certificates-

It is stated that the evacuee has taken the original certificates to Pakistan and the post office has been asked not to encash them. The duplicate certificates may now be obtained from the post office and kept in Treasury for safe custody.

The Head Post Master Dharwar has been requested to issue the duplicates of the N.S.Certificates and the reply from him is still awaited.

Dharwar,
June 16, 1953.

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Collector of Dharwar.

Bombay 31/7/53
Accounts Officer,
Custodian of Evacuee Property, Bombay.

mds 3/7/53.

REHABIL... DEPARTMENT
File No. ARE9053
S. No. 27666 D
Date 13 JUL 1953

No.CEP/Audit/16/IX-52.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 11th July,1953.

To

The Inspecting Officer,(Accounts),
Office of the Custodian General of Evacuee
Property, 'P' Block, Raisina Road,
New Delhi.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the period ending 30-9-1952.

Ref: In continuation of this office letter of even number dated 2-7-53.

Four copies of the annotated audit report with this office remarks in column 4 in respect of paras 4(a)(b)(e)(f)(g)(h) and para 5 are enclosed. Deputy Custodian of Evacuee Property, Dharwar, is being requested to forward the replies to this office remarks early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:- Annotated Audit Report.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay, alongwith Annotated Audit Report.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, alongwith annotated Audit Report.

3. The Deputy Custodian of Evacuee Property, Dharwar, with reference to his letter No.EVCSR.1821, dated 2-7-53, with a request to forward his reply to para 3(ix) early. Further compliance report should also be forwarded early.

Encl:- An.A.R.

J.11/7

S.No.	Objection raised	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of the audit office.
1	2	3	4	5	6
	Para 4(a) Income and expenditure account and balance sheet: Custodians fee recoverable from Govt. The gross realisations during the year 51-52 amounted to Rs.28992-8-0. The Custodians fee at 20% on this was to have been credited to Govt.under XLVI Misc. and provision for this liability was made in the last accounts. Govt.have since decided (vide rehabilitation Dept. Notification No.R 141 B dated 27-5-1952) that fee equivalent to 10% of the gross realisations only is to be charged with effect from 1-4-51. Hence a sum of Rs. 2899-5-0 is recoverable from Govt. on this account. The procedure to be adopted for recovery of this amount is still stated to be under correspondence between the Custodian and the Custodian General the result of which is awaited and the credit when made may be communicated to audit.	CURRENT AUDIT. The Custodian's fee was charged at 20% on the gross realisations as per custodian of Evacuee property Bombay No.CEP/CIR/33 of 20-7-1950. The rule regarding recovery of custodians fee was subsequently amended and a Custodian Fee @ 10% (instead of 20%) was prescribed with retrospective effect from 1-4-51. The Custodian fee due to Govt. has accordingly been calculated and a report showing the difference to be refunded has been submitted to the Accountant General Bombay under this office No.EVC.S.R. 1439 of 8-4-1953 for approval. His reply is awaited.	A.G. Bombay may be requested to authorised the refund of excess fee credited early		
	(b) Custodians fee payable Ten per cent on gross realisations is charged for the period under review (vide para 4(a) ante).	Custodians fees at 10% on the gross realisations have been charged as per orders of the Custodian. No compliance is therefore required in respect of this office para.	No remarks.		
	(c) Amount from the Treasury of Abba Tayab alleged to be kept there by Shri Jagdish Sheth: It may please be definately ascertained now whether the amount of Rs.260-6-6 really belonged to Jagadish Sheth.	Shri Jagdish Sheth has been called upon by the Mamlatdar of Gadag to prove his claim. The result of the same will be communicated after the enquiry is completed by the Mamlatdar Gadag.	The D.C.C.P. is being asked to complete the enquiry immediately and forward final report. .C.C.P.'s report may be awaited.		

page....2

If not, the clearance of this liability by merging it in the capital may be expedited.

4.	4(f) short collection of auction sale-proceeds Rs. 109-8-0 . This amount has since been recovered on 1-10-1952.	No compliance is required in respect of this para.	No Remarks
5.	(g) Sundry debtors Rs.17488-14-9. Progress of clearance of this amount (Rs. 5802-3-6 at Hubli and Rs. 11686-11-3 at Gadag) appears to be very slow. Expeditious steps for recovery of this amount are necessary and may please be taken.	An amount of Rs.850/-9/9 but of the dues of Rs.11686-11-3 of Gadag Taluka. has been recovered. Expedious steps have been taken to recover the remaining dues of Rs.3185-1-6. And an amount of Rs.1868-4-0- out of the dues of Rs.5802-3-6 of Hubli taluka, has been recovered so far. Since some disputes are going on in the Civil Court at Hubli, the recovery is slow. However efforts are being made to recover the remaining dues of Rs.2933-15-6 early.	D.C.B.P. is being requested to watch the recoveries personally and see that the arrears are cleared early.
6.	h) Cash at Treasury as per dept.books works out to Rs.109863-10-2 as against Rs. 121395-12-10 as shown in the Treasury pass book. The difference of Rs. 11532-2-8 between the two balances may please be reconciled very early. An amount of Rs. 82990-10-4 was transferred by the Treasury Officer Dharwar by credit to the P.D. Account on 28-8-1952.	Amounts drawn on Ab.bills by the various Mamlatdars and Assistant Custodians were debited to 57 Misc. instead of to P.L.A. by the T.Office. As such the correction memo. proposing to transfer such items amounting to Rs.24932-4-10 to the P.L.A. of the Dy.Custodian has since been submitted to the Accountant General by the T.O. for approval. So also credits amounting to Rs.1236-11-3 which were misclassified in the Treasury have been proposed for transfer to the P.L.A. Approval for both the correction memos. is awaited from the A.G.Bombay. On receipt of his approval the balances between the Treasury figure & and the Dept. figure will be reconciled.	The A.G. Bombay may please be requested to sanction the correction memos proposed by the T.O., early. The D.C.B.P. is also being asked to watch the rectification of misclassifications and report compliance to this office.

7.	Para 5- General- The General State of accounts still needs improvement in view of the foregoing remarks-Summarised below:- (a) Many paragraphs of the previous audit reports are still to be complied with (vide para 3 ante). (b) Early steps towards reconciliation of the large discrepancy in the value of movable property at Godra taluka on the lines suggested in para 3(d) ante are necessary and may please be taken up.	The previous audit notes have since been complied. A report regarding discrepancy in the movable property at Godra has already been submitted under this office even No. dated 23-5-1953. The Custodian of E.P. has directed the Sr. O.A.D. to verify during the next audit.	This may be verified in the next audit. Examiner O.A.D. may be requested to verify during the next audit.
8.	(c) Progress of recovery of from debtors of Ex-Enemy appears to be slow (vide para 4(g) above).	The concerned Mamlatdars have been expedited to recover the dues by distraint of movables if necessary(vide compliance report on para 4(g)).	D.C.E.P. is being requested to pursue the recoveries vigorously and to clear the arrears early.
9.	(d) Reconciliation between Treasury and Departmental figures is not yet completed(vide para 3(g h) ante).	On receipt of the approval of the A.G.Bombay to both the correction memos., the same will be done(vide compliance report on para 4(h))	A.G. Bombay may be requested to sanction the correction memos proposed by the F.Office; early.

Dharwar,
July 6, 1953.

Collector & Dy. Custodian,
Evacuee Property, Dharwar.

Bombay
13.7.53
Accounts Officer,
Custodian of Evacuee Property,
Bombay.
Rec'd 11/7/53.

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14 AUG 1953

No.CEP/Audit/16/IX-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 13th August, 1953.

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the period ended 30-9-52.

Ref: This office letter of even number dated 3-7-53 and 11.7.53, forwarding the the annotated audit report on the remaining items of the above audit report.

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Below are the remarks of the Custodian General of Evacuee Property, New Delhi, as per his letter No.2/18(3)/Audit/S&A/53, dated 3-8-53. You are requested to forward your compliance report early.

PREVIOUS AUDIT.

Para 3(vii) Para 2(15) of A.R.ending 31-2-52 Para 12(a) of A.R. ending 30-9-51 Gadag Taluka.

This may be verified in re-audit.

Para 3(v), Para 3(10) ibid. Para 6 of A.R.ending 30-9-1951.

The Examiner, Outside Audit Department may please pay his special attention in the matter and see that necessary sanction of Accountant General is accorded.

Para 3(x), Para 6(a) ibid.

This may be verified at the time of next audit.

Para 3(xi), Para 6(b) ibid.

The Custodian of E.P.is requested to look into the case personally and expedite the submission of his final report.

CURRENT AUDIT.

Para4(a):- The Examiner, Outside Audit Department may please take immediate action for according necessary sanction in connection with the adjustment of excess fee credited.

Para 4(b):- This may be verified at the next audit.

Para 4(c):- The Custodian of E.P.is being asked to inquire into the claim of Rs.260/6/- Gaddesh Seth and take necessary action under advice to this office.

Para 4(f):- No remarks.

Para 4(g):- Still the outstanding dues to be recovered are heavy. The Custodian of E.P.may please take immediate action towards their recovery and watch the progress personally under advice to this office.

Para 4(h):- The Examiner, Outside Audit Department is requested to see that necessary sanction to the correction memos, is accorded at an early date. The Custodian of E.P. is being asked to rectify the misclassification as soon as received by him.

Contd...2.

Para 5(a):- This may be verified at the time of next audit.

Para 5(b):- ----- do -----

Para 5(c):- The Custodian of Evacuee Property is being asked to watch the progress of recovery personally.

Para 5(d):- The Examiner, Outside Audit Department, is requested to see that necessary sanction is accorded at an early date.

Yous are requested to pay your personal attention to the remarks of the Custodian General of Evacuee Property, New Delhi against audit paras 3(ix),4(c) and 4(2),Paras 4 and 5 of the annotated audit report relating to previous audit and paras 3,4 and 6 relating to current audit, and forward your special report on these items within a fortnight.

Bawanker 14.8.58

ACCOUNTS OFFICER,
Custodian of Evacuee Property, Bombay.

Dated 14/8/58

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Custodian of Evacuee Property, New Delhi.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Examiner,Outside Audit Department, Bombay.

J.13/8.

No.CEP/Audit/16/IX-52.

Dated the 1st March,1954.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Dharwar,for the period ending 30th September,1952.

Ref: This office letter of even number dated 19-10-52.

Further compliance report received from the Deputy Custodian of Evacuee Property, Dharwar, under his No.EVC.ST.,dated 11.2.54. is enclosed. Following further remarks are offered:

Sr.No.3-Para 3(iv):-
This may be verified in the next audit and further remarks,if any, offered.

Sr.No.7-Para 3(xiii):-
The recovery effected may be verified during the next audit.

Sr.No.8-Para 3(XIII):-
Further report from the Deputy Custodian of Evacuee Property, Dharwar, may be awaited.

Sd/-(V.B.Paranjpe),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-Copy.

Copy together with a copy of Deputy Custodian of Evacuee Property, Dharwar's compliance report referred to above forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property,New Delhi.
2. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

REHABILITATION DEPARTMENT
File No. 17 RE= 9053
S. No. 8536
Date 4 MAR 1954

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Sub: Audit report on the P.D.Accounts of Deputy Custodian of Evacuee Property, Dharwar, for the period ended 30-9-1952.

No.EVC.SR.
Office of the Collector,
Dharwar, Feb.11th 1954.

To

The Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Reference your No.CEP/Audit/16/IX-52,of 23-1-54.

In continuation of this office letter of even No. dated 1-10-53, I have to forward herewith my further remarks on paras 3, 7 and 8.

Para 8: The Mahalkari Kundgol reports that the accounts maintained by Shri Saibannawar were verified by him personally and found that the amount as shown below was due to him.

Rs. 150- 6-9	Previous due
Rs. 31-13-0	Expenditure incurred for proper storing of tins 'K.Oil).
Rs. 182-13-9	

As rhe party pressed for thepayment of the deus the amount was paid to him on 21-6-1951, before the receipt of the Audit note.

Para 7: The rent arrears of Rs.38/- due from Shri B.M.Bindra has been recovered by the Mamlatdar Hubli as shown below:

	Rs. 10- 0-0	25-4-53
	" 4- 0-0	11-12-53
	" 24- 0-0	8- 1-54.
Total	" 38- 0-0	

There is no arrears outstanding from him

Para 8: All the decree cases of 14 pathas pending the Civil Court Hubli are not yet disposed of by the Civil Judge Hubli. On disposal of all the cases the exact amount due to these pathas will be reported.

Sd/- x x

For Collector of Dharwar.